

Notification **G.O. Ms. No. 81, Commercial Taxes and Religious Endowments, dated 12th March 1993 Published**

in Part II-Section I at Pages 1-22 as No. 11 (1)/CTRE/35(a-1) and (a-2)/93 in the *Tamil Nadu Government Gazette* Extraordinary on 12th March 1993.

In exercise of the powers conferred by sub-section (1) of section 59 of the *Tamil Nadu General Sales Tax Act, 1959* (Tamil Nadu Act 1 of 1959), the Governor of Tamil Nadu hereby makes the following amendment to the First Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th of March 1993.

AMENDMENT

In the said Schedule, for items and entries in columns (1) to (4) thereto, the following items and entries shall be substituted namely:—

PART-A

- | | | |
|--|---|---|
| 1. Bullion, that is to say, Gold and silver in mass and uncoined, pure or alloy and specie including palamorel silver and kora gold. | At the point of first sale in the State. | 1 |
| 2. Old and wornout or beaten jewellery and other articles made of gold or silver including palamorel silver. | At the point of last purchase in the State. | 1 |

PART-B

- | | | |
|---|--|---|
| 1. Agricultural products namely chillies, coriander, Soap-nut (Sikakkai) tamarind (in all its forms), turmeric, pepper including long pepper. | At the point of first sale in the State. | 3 |
| 2. Wheat products, that is to say, Atta, Maida, Sooji, Rava, Flour and bran of Wheat. | Do. | 3 |

3. (i) Pulses and grams including horse grams, fox grams, avaral (beans) Mochai, Karamani (Other than those specified under item 6A of the Second schedule)

Explanation : Each of the pulses referred to in the entry whether whole or separated and whether with or without husk shall be treated as a single commodity for the purpose of levy of tax under this entry.

- (ii) Broken and flours of pulses and grams which have not suffered Tax under sub-item (i) above or under 6-A of the Second schedule.

4. All vegetable oils (including refined vegetable oils)

5. Oil cakes.

5. Cardamom

7. Jaggery and gur (Other than palm jaggery and palm candy) including jaggery powder and Nattusakkarai.

-Do-

-Do-

-Do-

At the point of last purchase in the State.

(c) At the point of first sale in the state in respect of goods purchased or procured from outside the State.

(b) At the point of first purchase in the State in respect of goods not falling under item(a) above

3 96

1993 மார்ச் 12]

தினமலர்

3

3

3

3

வாய்மையே வெல்லும்
TRUTH ALONE TRIUMPHS

8. Kerosene

At the point of first
sale in the State.

9. Coconuts (others than those falling under sub-item (viii) of item of
Second schedule)

At the point of last
Purchase in the State.

10. Tapioca flour and tapioca kappi

At the point of first
sale in the State.

11. Tamarind seeds and Tamarind fibres

Do.

12. Vermicelli

Do.

13. (i) Baby milk food used as alternative to mother's milk

Do.

(ii) Baby feeding bottles and nipples made of any material

Do.

14. Aluminium domestic utensils

Do.

15. Aluminium scrap

Do.

16. Plastic raw materials

Do.

17. Rubber Play balloons

Do.

18. Hand made soap of all kinds (both bathing and washing soap) including
scap flakes, soap powders, soap liquids and detergents but excluding
shampoos and metal polishes in any form.

Do.



3

3

3

3

3

3

3

3

3

3

இணைப்புகள்

1993 மார்ச் 12

87

19. (i) Raw wool (goat's hair and similar fibrous growth on bodies of animals) including its waste.
- (ii) Woollen yarn and its waste.
20. Hosiery goods (other than those made wholly or partly of wool)
21. All kinds of sewing thread whether natural or artificial excluding surgical sewing threads.
22. Imported raw silk.
23. Stitched articles made of cloth other than articles of ready to wear apparel and hosiery goods.
24. Articles of gold and silver including jewellery.
25. Cycles, bi-cycles, tricycles (including delivery tri-cycles, childrens tri-cycles and carriages) cycle-rickshaws, tandem cycles, cycle combinations, carriages for invalid persons, parts and accessories including tyres, tubes and flaps, used therewith, cycle seat covers and cycle dynamo lights.
26. Perambulators including push chairs for babies, parts and accessories including tyres and tubes and flaps used therewith.
27. (i) Tractors of all kinds (excluding crawler tractors), tyres (including pneumatic tyres, radial tyres), tubes and flaps ordinarily used for tractors (whether or not such tyres, tubes and flaps are also used for other vehicles)

Do.

3

98

Do.

3

Do.

3

Do.

3

Do.

3

Do.

3

Do.

3

Do.

3

Do.

3

இணைப்புகள்

11993 மார்ச் 12

and articles (excluding batteries) adapted for use generally as parts and accessories of tractors and tools and implements used therewith.

(ii) Trailers of tractors of all kinds, tyres (including pneumatic tyres, radial tyres), tubes and flaps ordinarily used for trailers of tractors (whether or not such tyres, tubes and flaps are also used for other vehicles) parts and accessories of trailers.

28. (i) Bricks including refractory bricks, brick-bats, brick-ballast,

(ii) Hollow block bricks and

(iii) Bricks, table moulded.

29. Empty gunny bags.

30. H.D.P.E. and Polythene woven sacks.

31. Hessian cloth.

32. Jute Twine.

33. (i) Fungicides, herbicides including weedicides insecticides, pesticides, rodenticides, germicides and combinations thereof.

(ii) Insect repellent coils, mats, liquids and creams.

34. (i) Arjuna bark

(ii) Avaram bark

(iii) Babul bark and pods.

At the point of first
sale in the State.

Do,

Do,

Do,

Do,

Do,

At the point of last
purchase in the State.

3

3

3

3

3

3

3

- (iv) Cashew extract.
- (v) Cashew testa
- (vi) Cashan extracts
- (vii) Chestnut extract,
- (viii) Cutch extract
- (ix) Dhawa leaves
- (x) Ghatbor nuts,
- (xi) Karada bark
- (xii) Konnam bark
- (xiii) Lycowat
- (xiv) Mangroves or Goran.
- (xv) Mortan-62.
- (xvi) Myrobalam extract
- (xvii) Myrobalam nuts



(xviii) Quebracho extract

(xix) Sain bark

(xx) Sal bark

(xxi) Tamarind seed Testa.

(xxii) Tanulux.

(xxiii) Wasub

(xxiv) Wattle bark

(xxv) Wattle extract or mimosa extract.

35. Chemical fertiliser that is to say

(i) Ammonium Chloride.

(ii) Ammonium Molybdate.

(iii) Ammonium Phosphate Sulphate of any description

(iv) Ammonium Sulphate.

(v) Ammonium Sulphate Nitrate.

(vi) Bone meal

(vii) Borax (Sodium tetroborate).

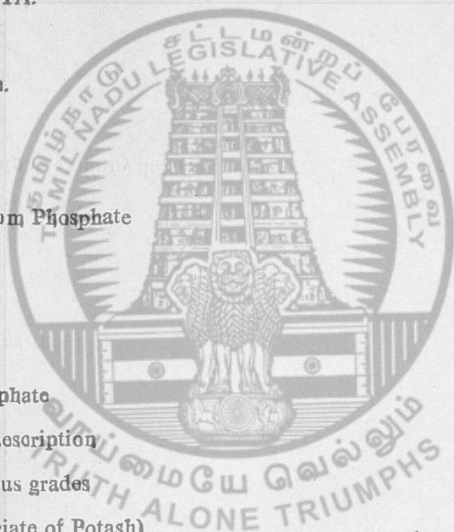
(viii) Calcium Ammonium Nitrate.



At the point of first
sale in the State.

3

- (ix) Chelated iron as Fe-EDTA
- (x) Chelated Zinc as Zn-EDTA.
- (xi) Copper Sulphate
- (xii) Di-ammonium phosphate.
- (xiii) Di-Calcium phosphate
- (xiv) Ferrous Sulphate
- (xv) Fused Calcium Magnesium Phosphate
- (xvi) Kotka Phosphate
- (xvii) Manganese Sulphate
- (xviii) Mineral Gypsum
- (xix) Mono Ammonium Phosphate
- (xx) Nitro Phosphate of any description
- (xxi) N.P.K. Complex of various grades
- (xxii) Potassium chloride (Muriate of Potash)
- (xxiii) Rock Phosphate
- (xxiv) Solubor



(xxv) Sulphate of Potash

(xxvi) Super Phosphate Single

(xxvii) Super Phosphate Triple

(xxviii) Urea (other than technical grade urea)

(xxix) Urea Ammonium Phosphate

(xxx) Zinc Sulphate

(xxxi) Micro Nutrient and

(xxxii) Any mixture of two or more of the articles mentioned in items (i) to (xxxi) above with or without the addition of other articles (on the turnover relating to components thereof which have not already suffered tax.)

36. Basic Chromium Sulphate

At the point of first
sale in the State.

3

37. Sodium bichromate

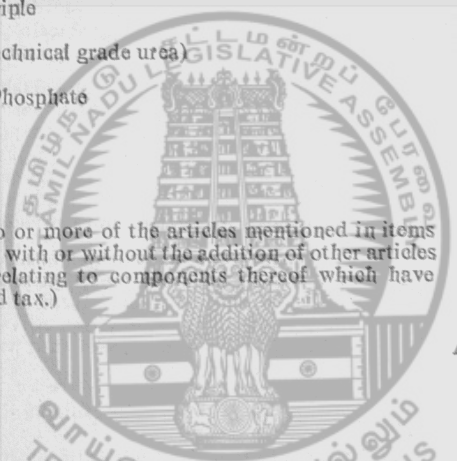
Do.

3

38. Electronic duplicating machines reprographic copiers including duplicators, xerox and photo copying machines and any other electronic apparatus for obtaining duplicate copies, whether reduced, enlarged or the same size as the originals, parts and accessories thereof, ribbons, plates used therewith.

Do.

3



39. Electronics, teleprinters and fax machines of all kinds, parts and accessories thereof and ribbons used therewith.
40. Electronic typewriters, parts and accessories thereof and Electronic typewriters ribbons whether or not in spools.
41. Electronic tabulating, calculating machines, parts and accessories thereof, ribbons used therewith.
42. Electronic or all other Clocks, time pieces, watches (whether or not in combination with any other devices), so stop watches, time swithes, mechanical timers, time records, auto print time punching clocks, time registers, instrument panel clocks of all kinds, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps.
43. Wireless reception and transmission equipments, instruments and apparatus including car radios, transistor radios (with or without electronic analog/digital clocks), walkie-talkie, transmission and reception apparatus for radio-telephony, radio-telegraphy, radio broadcasting radar apparatus, radio navigational aid apparatus, and radio remote control apparatus, parts and accessories thereof such as electrical valves, transistors, amplifiers, loud speakers and receivers.
44. Television sets of all kinds, car television, television cameras, television monitors, projectors, closed circuit television sets and cameras, video televisions, video cameras, teleprompters, parts and accessories thereof and antenna, dish antenna boosters and T.V. stand.
45. Video cassette players and recorders with or without combination of electronic analog/digital clocks, blank magnetic video tapes, video cassettes for use therewith and video computers (electronic games) parts, and accessories thereof.

Do.

3

Do.

3

Do.

3

Do.

3

Do.

Do.

3

Do.

3

46. Gramophones of all kinds including record players, radio gramophones, parts and accessories thereof and gramophone records, matrices for records, gramophone needles, styli, records changers.

At the point of first sale in the State.

3

47. Sound recording and reproducing equipments including dictaphones, tape recorders, cassette recorders, car cassette players, tape-decks, tape players, compact disc players (including a combination of any of them) with or without wireless reception instruments and blank magnetic tapes, cassettes, compact discs, micro tapes and micro fiche for use therewith, parts and accessories thereof and head cleaner in any form.

Do.

3

48. Pre-recorded cassettes (both audio and video) and compact disc

Do.

3

49. Sound transmitting equipments of every description including telephones, inter-com devices, modern and loud speakers including stereo for hi-fi amplifiers, speakers and speaker systems which are used with stereo or hi-fi musical systems, micro phones and stands there, head phones, ear phones and combined micro phone/speaker sets, parts and accessories thereof and telephones cables and fibre optic cables.

Do.

3

50. Electronic systems, instruments, apparatus, appliances and other electronic goods (other than those specified elsewhere in the schedule) but including electronic cash registering, indexing, card punching, franking, addressing machines, and computers of analog and digital varieties, one record units, word processor and other electronic goods and parts and accessories of all such goods.

Do.

3

51. Electronic voltage stabilizers, uninterrupted power supply and controlling systems and thyristor Triac controlled power equipments.

Do.

3

998 மார்ச் 12]

சென்னை

106

52. Electronic weighing machines, parts and accessories of such machines and weights used therewith (excluding platform scales, weight bridges with or without electronic digital display) At the point of first sale in the state.

53. Handpumps used for the supply and distribution of water, parts and accessories thereof. Do. 3

54. Palmyrah fibres and stalks At the point of last purchase in the State. 3

PART-C.

1. Chicory At the point of first sale in the State. 5

2. (i) Coffee, that is to say, any one of the forms of coffee such as coffee beans, coffee seeds whether or not cured or roasted or decaffeinated, coffee powder, excluding coffee drink and instant coffee. Do. 5

(ii) Instant coffee in granule or powder form.

(iii) French coffee (on the turnover relating to components thereof, namely coffee and chicory which have not already suffered tax).

3. (i) Tea, that is to say, any one of the forms of tea in which it is sold but not including tea drink, green tea leaves or instant tea Do. 5

(ii) Instant tea (other than instant tea drink)

(iii) Tea waste other than denatured

4. Vegetables products including Vanaspathi and margarine Do. 5

Vegetable products means any vegetables oil or fat, which, whether by itself or in admixture with any other substance, has by hydrogenation or by any other process, been hardened for human consumption.

5. (a) Cashewnut with shell

At the point of first purchase in the State by a dealer liable to tax.

(b) Cashewnut kernels, that is to say, raw, processed, roasted and salted kernels including brokens of them.

At the point of first sale in the State.

6. Arecanut, including betal nut and seeval
7. Goods falling under entry No. 1 of Part B but not branded
8. Bread whether or not branded
9. Food and drinks other than those falling elsewhere under the Schedule by any hotel, restaurant, sweet stall or any other eating house.
10. Jeera including black jeera (Cumin seeds)
11. Ajwan (Omam), Anisa-seeds (Sombu), Cassia (Lavanga-pattai or oin namon) clovas, Dried Ginger (Sukku), fennel (Santhakuapai), fenugreek (Manthi), mace (Jathipathri), Nutmegs (Jathika), Poppy seeds (Kasa-Kafah saffran
12. Complete cattle feed including feed supplements and concentrates

Do.

Do.

Do.

Do.

Do.

Do.

Do.

5

5

5

5

5

5

5

5

5

1998 மார்ச் 12]

இணைப்புகள்

107

13. Ghee or other milk products sold without brand name

Do.

5

108

14. Man made staple fibres, fibre yarn, filament yarn and waste of any of them.

Do.

5

15. Jari of all kinds including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn.

Do.

5

16. Cotton Waste of all kinds whether obtained from ginning, spinning or otherwise.

Do.

5

17. Cotton yarn waste

Do.

5

18. Articles of ready to wear apparell (known commercially as ready-made garments) including under garments and body supporting garments but excluding hosiery goods.

Do.

5

19. Laminated jute bags

Do.

5

20. (A) Medicine conforming to the following description :—

Do.

Any medicinal formulation or preparation ready for use internally or externally, for treatment or mitigation or prevention of diseases or disorders in human being or animals (excluding products capable of being used as creams, hair oils, tooth pastes, tooth-powders, cosmetics, toilet articles, soaps and shampoos), but including.

) Allopathic medicines,

இணைப்புகள்

1993 மார்ச் 12

(ii) Other medicines and drugs including ayurvedic, homeopathic, siddha and unani preparations.

(iii) Medicinal mixtures or compounds, the components of which have not already suffered tax.

(iv) Surgical dressing which expression shall include adhesive plasters, adhesive plaster dressing, gypsum, plaster of paris and bandages, velcro pop bandages, elastocraps bandages, gauze, wadding gauze, lint and cotton wool poultices and similar articles impregnated or coated with pharmaceutical substances put up in forms or packings for surgical purposes which have been sterilised and conform to the accepted standards of the medical profession.

(v) Pharmaceutical and surgical products of plastic and rubber including gloves, aprons and caps.

(B) Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientific apparatus, other electro-medical apparatus and sight testing instruments including ophthalmoscopes, otoscopes, Laryngoscopes, Retinoscopes, Binocular loupes, parts and accessories thereof (other than those specified elsewhere in this Schedule).

21. (i) Intravenous set, scrap vein sets, blood administration sets, blood donor sets and solution administration sets.

At the point of first sale in the State.

(iii) Dextrose, that is to say, dextrose monohydrate and anhydrous dextrose.

(iii) Measured volume set

22. Country drugs		At the point of first sale in the state.	5	110
23. Machine made matches	.. .	Do.	5	
24. Rubberised coir products		Do.	5	
25. (i) Stainless steel articles made wholly or principally of stainless steel other than those specified elsewhere in this Schedule.		Do.	5	
(ii) Household stainless steel utensils, including copper or other metal bottomed utensils and non-stick lined utensils.				
(iii) Heat resistant cook-ware, that is, kitchenware coated with heat resistant coatings and used for cooking as well as serving.				
26. All other stainless steel goods used for domestic purposes other than this specified in entry No. 25 of Part C of the Schedule.		Do.	5	இணைப்புகள்
27. Bamboo		Do.	5	
Explanation: For the purpose of this entry, in the case of bamboo purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government, sale by such contractors of such bamboo, in any form or size shall be deemed to be the first sale and the sale by the Forest Department in such auction of forest coupes shall not be deemed to be the first sale.				
28. Cement flooring stones, slabs and all kinds of tiles other than those specified elsewhere in the Schedule.		Do.	5	1993 மார்ச் 12

29. (i) Auto Rickshaws and other three wheelers by whatever name known, chassis of Auto Rickshaws and other 3 wheelers, bodies or tankers built or meant for mounting on three wheelers belonging to other (on the turnover relating to bodies) parts and accessories thereof including bulbs, fare meters but excluding batteries, tyres, tubes and flaps. Do.
30. Motorcycles, Motorcycle combinations, Motorscooters, Motors scooter combinations, motorettes, mopeds, parts and accessories thereof including bulbs but excluding batteries, tyres, tubes and flaps. Do.
31. Motorised bicycles, tri-cycles, cycle rickshaws, tandem cycles, cycles-combinations, carriages for invalid persons and perambulators and motor engines used for being fitted thereto parts and accessories of motor engines and combinations, including tyres, tubes and flaps. At the point of first sale in the State.
32. (i) Dampers, loaders, scrapers, crawler tractors Do. 5
- (ii) Paver finishers, excavators, dragnets, dredgers, bull-dozer, wheel doers, Road rollers and other similar varieties of machinery of which a mechanically propelled vehicle forms an integral part (other than those specified elsewhere in the Schedule), tyres, (including pneumatic tyres, radial tyres), tubes and flaps, ordinarily used for the above (whether or not such tyres, tubes and flaps are also used for other vehicles) and articles (excluding batteries) adapted for use generally as parts and accessories of the above. 5
33. Crane lorries including floating cranes, break down lorries, road sweeper lorries, spraying lorries, concrete mixer lorries, mobile workshops, mobile radiological units, ambulances, firefighting units including fire floats, drilling rigs mounted on motor vehicles and floating vessels, platform trucks, forklift trucks, saloon cars and other similar varieties of machinery Do.

of which a mechanically propelled vehicle forms an integral part which is subsidiary to their main function, tyres (including pneumatic tyres, radial tyres), tubes and flaps ordinarily used for the above (whether or not such tyres, tubes and flaps are also used for other vehicles) and articles (excluding batteries) adapted for use generally as parts and accessories of the above.

Do.

34. Aluminium, pure or alloy in the form of—

- (i) Ingots (ii) Bars
- (iii) Blocks (iv) Slabs
- (v) Billets (vi) Shots
- (vii) Pellets (viii) Plates
- (ix) Sheets (x) Circles
- (xi) Wires (xii) Strips
- (xiii) Rods (xiv) Wire rods and

(xv) Any alloy of aluminium with any other metal or metals on the turnover relating to components which have not already suffered tax. Provided that, if any aluminium, pure or alloy, has suffered tax under any one of the sub-entries mentioned above, it shall not be again subject to tax under the same or any other sub-entries aforesaid.

35. (i) Rubber latex (natural) of all qualities and grades including earth scrap, tree lace, amoniated latex, preserved latex concentrate, centrifuged latex
 (ii) Raw rubber of all varieties and grades including dry ribbed sheet of all RMA grades, dry crepe rubber, dry black rubber, skimmed rubber if any had not suffered tax under item (i) above.

(iii) Reclaimed rubber, all grades and qualities

At the point of last
purchases in the
State.

36. Rough synthetic gem boules

At the point of first
sale in the state

5

1993 மார்ச் 12]

37. Sewing machines and embroidery machines, of all kinds, parts and accessories thereof and needles used therewith

Do.

5

38. X-Ray apparatus, films, plates and other equipments required for use therewith, parts and accessories thereof.

Do.

5

39. Corrugated boxes and Cartons

Do

5

40. Plastic products, including melamine wear and break-resistance plastics

Do.

5

41. All types of bottle caps

Do.

5

42. Tin containers

Do.

5

43. Cinematographic raw films

Do.

5

44. Paper, all sorts (including paste board, mill-board, straw board and card board) that is to say—

Do.

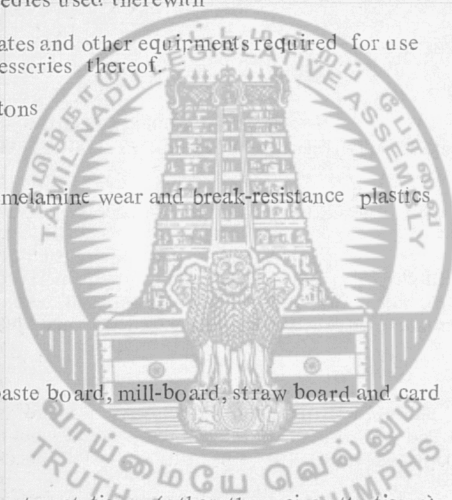
5

(i) Cigarette tissue

(ii) Blotting, filter, toilet or target tissue (other than cigarette tissue), teleprinter, typewriting, manifold, Bank, bond, art, chrome, top sized, cheque, stamp or cartridge paper, parchment board including art-board, chrome board, and board for playing cards.

இணைப்புகள்

113



(iii) U. Printing and writing paper, packing and wrapping paper, blank computer stationery (whether plain or colour ruled and whether or not interleaved with carbon paper), straw board and pulp board, including grey board, corrugated board, culex and triplex boards, other souls;

(iv) All other kinds of paper and paper board not otherwise specified, including carbon paper, stencil paper, ammonia paper, ferro paper, cellophane paper, litmus paper but excluding cinematographic and photographic paper

Æ

(v) U. Paper and board—laminated coated or interlined with other materials Provided that if any paper has suffered tax under any one of the sub-entries mentioned above, it shall not be again subject to tax under the same or any other sub-entries aforesaid

(vi) Wall paper and similar wall coverings, window transparencies of paper

45. Printed materials other than blank, computer stationeries (whether plain or colour ruled) printed with any matter or logo	At the point of first sale in the State	5
46. Paper envelopes	Do.	5
47. Waste paper	Do.	5
48. Palm fatty acid	Do.	
49. Dyes, that is to say—		
(i) Acid dyes	Do.	5

- (ii) Alizarine dyes
- (iii) Bases
- (iv) Basic dyes
- (v) Direct dyes
- (vi) Napthols
- (vii) Nylon Dyes
- (viii) Optical whitening agents
- (ix) Plastic dyes
- (x) Reactive dyes
- (xi) Sulphur dyes
- (xii) Vat dyes



50. Zinc

Do. 5

51. Ice blocks

Do. 5

52. Beedi leaves

Do. 5

53. Starch of any kind

Do.

1.

Fuel gas including liquified petroleum gas

Do

Explanation 1, For the purpose of items in entries 8 in Part-B, 1 and 22

i in Part-D, 23, 24 and 15 in Part-E, 19 and 20 in Part-F, 1, 2 and 3 in Part-G

a sale by one oil company to another oil company shall not be deemed to

be the first sale in this State and according to any sale by one oil company to any other person (not being an oil company) shall be deemed to be the first sale in the State.

Explanation II, For the purpose to explanation I, Oil company means;—

- a. The Madras Refineries Limited.
- b. The Indian Oil Corporation Ltd.
- c. The Bharat Petroleum Corporation Ltd.
- d. The Hindustan Petroleum Corporation Ltd. and includes any other oil company notified in this behalf by the Government in the Tamil Nadu Government Gazette.

e. Indo-Burma Petroleum Company Ltd.

2 (i) Scented nut, roasted or scented seval

Do.

Do.

ii) Pan masala by whatever name called containing betel nuts, that is to say, nut of areca catachu broken and perfumed, and lime or menthol or sandal oils or cardamom or tobacco or any one or more of these ingredients.

3. Pressure lamps and parts and accessories thereof

Do.

4. Pressure cookers, pressure stoves, gas stoves, gas ovens and parts and accessories of all such goods other than those specified elsewhere in this Schedule.

Do.

5. Essences and Squashes

Do

6. Locks of all kinds and varieties

Do.

7. Asafoetida

Do.

8. Camphor

At the point of first
sale in the State
Do.

9. (i) Crockery (other than those specified elsewhere in this schedule)
(ii) Cutlery (other than those specified elsewhere in this schedule)
including table cutlery, forks.

Do.

10. (i) Steel almirahs and furniture of all kinds, including household furniture (other than those specified elsewhere in this schedule) made from all kinds of metals, fibre glass, reinforced plastics or made primarily from any kind of plastics, upholstered furniture in the manufacture of which laminated sheets are used, whether sold in assembled or unassembled form and ready to assemble, parts thereof.

- (ii) Office equipments of every description including filing cabinets, Card-index cabinets, paper trays, paper rests, pen trays, office stamp stand and similar office or desk equipment, whether sold in assembled

or unassembled form and ready to assemble, parts thereof other than those specified elsewhere in this Schedule and Statutory articles.

Explanation: Slotted angles, gussets, plates, panels, strips which when assembled form furniture or office equipment be deemed to be furniture or office equipments as the case may be for the purpose of this entry.

11. Wet grinders worked by any form of power, other than human labour (whether or not sold as a composite unit, with or without motors), parts and accessories of such grinders

Do

12. Brass and Copper wares

Do.

13. Aluminium wares other than domestic utensils

Do.

14. Hosiery goods made wholly or partly of wool	Do.	8
15. Empire cloth and empire sleeves	Do.	8
16. Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas, parts thereof	Do.	8
17. Leather goods other than footwear made wholly or principally of leather (whether or not other materials such as thread, lining, rivets are used).	Do.	8
18. Lottery tickets.	Do.	8
19. Suit cases, brief cases, attache cases, despatch cases, vanity bags, vanity cases and vanity boxes (other than those specified elsewhere in this Schedule) Explanation : Vanity bag, vanity case and vanity box mean a bag, case or box holding a mirror and cosmetics or toiletries.	Do.	8
20. Helmets	Do.	8
21. Footwear with or without brand name	Do.	8
22. Asphalt (Bitumen)	Do.	8
23. Timber including sized timber but excluding firewood Explanation : For the purpose of this item in the case of timber purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government, the sale by such contractors of such timber in any form or size shall be deemed to be the first sale and the sale by the Forest Department in such auction of forest coupes shall not be deemed to be the first sale.	Do.	8

24. Water supply materials and fittings (other than those specified elsewhere in this Schedule or in the Second Schedule) including water taps, showers, water tanks sold under brand name such as 'Sintex' and other articles used for the supply or distribution of water (including RCC pipes), parts and accessories thereof including valves.	Do.	8
25. Water meters, gas meters, industrial thermometers, parts and accessories thereof.	Do.	8
26. P. V. C. Piper, tubes and fittings of all varieties including flexible and rigid pipesa hoses and tubes, whether transparent, P. V. C. and plastic water supply items and sanitaryware.	Do.	8
27. Barbed wire, wire mesh, chicken-mesh, expanded metal and chain link made of any metal or material.	Do.	8
28 Light roofing sheets (obtained by immersing paper/mat in bitumen)..	At the point of first sale in the State.	8
29 Cuddappah stone slabs and shahabad stone slabs	Do.	
30 (i) Granite blocks (rough or raw)	Do.	
(ii) polished granite slabs, including tomb stones, monument slab and head stone.		
31. Fire Works including coloured matches	Do.	
32. Playing cards	Do.	8

33. Chematographic equipments, including cameras, projectors, overhead projectors, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film strips, are or cinema carbons, cinema slides, paper, paper boards required or use therewith.

Do. 8

34. Photographic and other cameras, and enlargers, parts and accessories thereof and lenses, instant print films, photographic films and printing paper (excluding X-ray and cine) plates, paper boards and Textiles, flashlight apparatus required for use therewith and photographic prints, whether mounted, framed or otherwise.

Do. 8

35. Machineries of all kinds (other than those specifically mentioned in this Schedule) worked by (i) Electricity (ii) Nuclear power, (iii) Hydro-dynamic and steam power (iv) Diesel or petrol (v) Furnace oil (vi) Kerosene. (vii) Coal including coke and charcoal or (viii) any other form of fuel or power (excluding human or animal labour) (ix) Parts and accessories of machineries and tools used with the machineries mentioned in (i) and (viii) above.

Do. 8

36. Welding electrodes, graphic electrodes, welding rods of all kinds, including brazen rods and soldering wires.

Do. 8

37. Rolling bearings, that is, to say, ball or roller bearings of all kinds ...

Do 8

38. Power drive pumps for liquids and liquid elevators whether or not fitted with a measuring device including.

Do. 8

(a) Motor pumps ;

(d) Centrifugal pumps (Horizontal or vertical pumps);

(c) deep tube-well turbine pumps;

(d) submersible pumps;

(e) axial flow and mixed flow vertical pumps;

(f) Jet and monoblock pumps sets, parts and accessories which are generally adapted for use with such pumps.

(g) Valves.

39. Oil engines, parts and accessories thereof

Do.

8

40. Bolts, nuts and rivets, threaded or tapped and screws of base metal or alloys thereof, including bolt, end, screw studs, screw studding, self-topped screw, screw hooks, screw rings and screw eye and hooks.

Do.

8

(i) Clamps of all kinds;

(ii) Cotter pins of all kinds;

(iii) Valves of all kinds including pressure relief valves and control valves;

(iv) Washers of all kinds

(v) Perforated sheet of any metal or material.

41. (i) Non-electronic weighing machine of all kinds including platform Scales, weigh bridges (even if they have digital displays), counter scales, spring balance, weighing scales and balances, parts and accessories of such machines and weights used therewith.

At the point of first rate in the state.

8

(ii) Dipping measures, metric pouring measures, conical measures, cylindrical measures.

(iii) Metre scales measuring tapes steel yards and survey chains.

42. Chassis and tools

Do, 8

43. (i) Motor cars, Motor Taxi-cabs, Motor omni buses, motor Vans, jeeps and motor lorries, chassis of motor vehicles, bodies, built on chassis of motor vehicles belonging to other (on the turnover relating to bodies) all varieties of trailers by whatever name known (other than trailers of tractors).

Do. 8

(ii) Parts and accessories of motor vehicles and trailers including bulbs, faremeters but excluding batteries.

44. Tyres including pneumatic tyres, tubes and flaps, ordinarily used with power driven two wheelers, three wheelers, four wheelers and higher number for wheelers (whether or not such tyres are also used for other purposes)

Do. 8

45. Brake fluid

Do.

46. Rail coaches, wagons, containers for the transport of fluids, other rail coaches specially designed for specific purposes and rail locomotives, parts and accessories thereof.

Do.

47. (i) Ships, streamers, motor and steam boats and launches, trawlers, tugs, submarines, oil tankers and other vessels operated by any form of power, including their hulls, engines, parts and accessories thereof.

Do.

(ii) Barges and canoes, and similar vessels not coming under entry (i) above.

48. Tyres, tubes and flaps of Animal drawn vehicle

122

இணைப்புகள்

[1993 மார்ச் 12]

49. Rubber of synthetic origin including butadiene acrylonitrile rubber, styrene butadiene rubber and butyl rubber, synthetic rubber latex including prevulcanised synthetic rubber latex.

Do.

8

50. Rubber latex compound and rubber products (excluding pharmaceutical and surgical products) namely ;

Do.

8

(i) Compound rubber, unvulcanised, in primary forms or in plates, sheets or strips ;

(ii) Other forms (like rods, tubes and profile shapes) and articles (for example discs and rings) of rubber ;

(iii) Rubber thread and cord

(iv) Plates, blocks, sheets, strips, rods and profile shapes of rubber ;

(v) Tubes, pipes and hoses of rubber, with or without their fittings (for example, joints, elbows, Flanges).

(vi) Conveyor, transmission or elevator belts or belting of rubber-whether combined with any textile material or otherwise ;

(vii) Interchangeable tyre treads ; (Tread rubber)

(viii) Articles of apparel and clothing accessories (including gloves) for all purposes, of rubber ;

(ix) Other articles of rubber; and

(x) Hardened rubber (for example ebonite) in all forms, including waste and scrap, articles or hard rubber.

1993 மார்ச் 12]

இணைப்புகள்

123

51. Carbon black, acetylene blacks	At the point of first sale in the State.	8
52. Mercury	Do.	8
53. Caustic Soda	Do.	8
54. Sulphur	Do.	8
55. Inks of all kinds including Lithographic printing and duplicating inks but excluding writing ink.	Do.	8
56. Ethyl alcohol, absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit.	Do.	8
57. Nitric, hydrochloric and Sulphuric acids	Do.	8
58. Adhesives of all kinds including gum, glue, resins and solutions ..	Do.	8
59. (i) Paraffin wax-food grade standard	Do.	8
(ii) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax.	Do.	8
(iii) Slack wax		
60. (i) Soda ash	Do.	8
(ii) Bleaching powder		
(iii) Sodium bicarbonate		

- (iv) Sodium Hydrosulphite
- (v) Sulphate of Alumina
- (vi) Sodium Nitrate
- (vii) Sodium Acetate
- (viii) Sodium Sulphate
- (ix) Acid Slurry
- (x) Trisodium Phosphate
- (xi) Sodium Tri-Poly Phosphate
- (xii) Sodium Silicate
- (xiii) Sodium Metasilicate
- (xiv) Carboxy Methyl Cellulose
- (xv) Sodium Sulphide
- (xvi) Acetic Acid
- (xvii) Sodium bi-sulphite
- (xviii) Oxalic Acid
- (xix) Sodium Thio Sulphite
- (xx) Sodium Sulphite
- (xxi) Sodium Alginate
- (xxii) Benzene
- (xxiii) Citric Acid
- (xxiv) Diethylene Glycol
- (xxv) Sodium Nitrite
- (xxvi) Hydrogen Peroxide



(xxvii) Acetaldehyde

(xxviii) Pentaterythritol

(xxix) Sodium Alpha Olefin Sulphonate

(xxx) Sodium Formate.

- | | | |
|--|-----|---|
| 61. Drycells, dry cell batteries, button cells, solar cells, of all kinds, parts and accessories thereof including zinc coats and carbon rods. | Do. | 8 |
| 62. All types of furnaces and boilers including fluidized bed boilers and ignifluid boilers. | Do. | 8 |
| 63. All other goods not specified elsewhere in any of the Schedule | Do. | 8 |

PART E.

1. (i) Biscuits

(ii) Toffees,

(iii) Chocolates,

(iv) Confectionery,

(v) Butter,

(vi) Ghee,

(vii) Cheese, and

At the point of first
sale in the State.

12

இணைப்புகள்

[1993 மார்ச் 12]

- (viii) Milk foods including milk powder or excluding baby food, recombined milk (except direct reconstitution without additives other than water) and including flavoured milk and condensed milk and foods including preparations of vegetables, fruits, milk, cereals, flour (other than bread) starch, birds eggs, meat offals, animal blood, fish crustaceans and molluscs, sold under brand name, whether such brands are registered under T and MM Act, 1958 (Central Act 43/58) or not.
2. Precious stones, namely diamonds, emeralds, rubies, pearls-natural or cultured, cat's eye, sapphires, carbuncle or gemets, coral sardonyx, topaz and other semi precious stones whether they are sold loose or as forming part of any article or jewellery in which they are set. — Do. 12
3. Soaps, that is to say
- (i) Toilet soaps of all kinds including medicated soaps, liquid soaps and moisturised soaps, but excluding hand made soaps and shampoos. Do. 12
- (ii) Washing soaps of all kinds including floor washing soaps, soap flakes, soap powders, soap liquids and detergents in all forms excluding handmade items of these goods.
4. (i) Vacuum flasks of all kinds parts and accessories there of including refills. Do. 12

- (ii) All domestic and commercial receptacles designed to keep food or beverages or other articles hot or cold including ice buckets or boxes, parts and accessories thereof.
5. Glazed earthenwares of all kinds including china-ware, porcelain wares, stone-ware other than those mentioned in this Schedule and terracotta. Do. 12
6. Ultramarine blue, washing blue Robin blue, laundry brightner of all kinds in all its forms. Do. 12
7. Tooth pastes, tooth powders and mouth washes and other dentifrices whether or not medicated or as defined in Section 3 of the Drugs and Cosmetics, Act, 1940 (Central Act, XXIII of 1940) as manufactured under a licence issued under that Act, tooth brushes, tongue cleaners. Do. 12
8. Shaving sets (with or without contents) razors, safety razors, razor blades, shaving brushes and shaving creams. Do. 12
9. Cement including white cement and refractory cement and its Substitutes. Do. 12
10. Ceramic sanitarywares and sanitary fittings of every description including sinks, wash basins, wash basin pedestals, baths, showers, bidets, water closet pans flushing cisters, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof. Do. 12

11. Glass and glassware, all sorts (other than those specified elsewhere in this schedule) including

At the point of retail sale in the State

12

(i) Plate glass, including sheet glass, wired glass and rolled glass whether in the form of plate glass, figured glass or in any other form coloured glass, coolux glass, toughened glass, laminated safety glass, tinted glass.

(ii) Laboratory glasswares, hygienic or pharmaceutical glasswares. (whether or not graduated or calibrated and glass micro slides)

(iii) Glass sheets, glass globes and chimneys for lamps and lanterns

(iv) Glass Jars, glass bottles, glass marbles and glass beads

(v) Tablewares made of glass

12. (i) Glass mirrors

Do.

12

(ii) Coloured glass mirrors

(iii) Figured glass mirrors.

(iv) Framed mirrors (on the turnover relating to components thereof which have not already suffered tax)

13. (i) Plywood, Hard Board, particle board, block board, insulation board, lamin board, batten board, Hard or soft wall ceiling; floor boards; and similar boards of wood, of all kinds, whether or not containing any material other than wood.

Do.

(ii) All other non-soft boards or insulating material made of any other material other than wood.

1993 மார்ச் 12]

இணைப்புகள்

129

14. Cement articles, asbestos articles and asbestos cement articles other than RCC pipes and those specified elsewhere in this Schedule (whether or not other materials such as iron sand are used) including flat, corrugated sheets and tubes.

Do.

12

15. Foam rubber products, plastics foam products, fibre foam products or other synthetic foam products, of every description including.

Do.

12

(i) Sheets,

(ii) Cushions.

(iii) Pillows and

(iv) Mattresses

16. (i) Paints and enamels not otherwise specified in the Schedules, including powder paints, stiff paste paints and liquid paints;

Do.

12

(ii) Colours;

(iii) Pigments, including water pigments and leather finishes;

(iv) Dry distempers, including cement based water paints, oil-bound distempers, plastic emulsion paints;

(v) Polish including metal polisher in any form (but not bootpolishes)

(vi) Varnishes, french polish, bituminous and coal tar blacks



(vii) Cellulose lacquers, nitro-cellulose lacquers, clear and pigmented and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms;

(viii) Turpentine oil, hale oil, white oil.

(ix) Dilutents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil;

(x) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics; painters fillings; non-refractory surfacing preparations for facades, indoor walls, false ceilings or the like;

(xi) primers of all kinds;

(xii) all other materials used in painting and varnishing such as Flint papers, emery clothes, brushes, paint removers and stainers of all kinds.

17. Ivory articles and articles in laid with ivory.

Do.

18. Electrical goods of all kinds (other than those specified elsewhere in this schedule) used in the generation, transmission, distribution or in connection with the consumption of electricity including all kinds of wires and cables, holders, plugs, switches, casings, cappings, reapers, bonds, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards switch boards, wooden plugs (gattis), lighting arrestors, electrical earthenware and porcelain-ware, parts and accessories of all such goods.

12

19. Electrical instruments, apparatus, appliances of all kinds, (other than those specified elsewhere in this schedule) including electrical fans of all types, exhaust fans, air circulators, lighting bulbs, vacuum and gasfilled

Do.

12

இணைப்புகள்

[1993 மார்ச் 12]

181

bulbs, sodium and mercury vapour discharge lamps, fluorescent lighting tubes, chandeliers and their shades, protectors, stands, fixtures, fittings, brackets, chokes and starters, torches, emergency lamps, and emergency lighting systems notwithstanding their containing any electronic control circuiting, rectifiers sound or visual signalling apparatus such as bells, sirens, indicator panels, burglar or fire alarms, parts and accessories of all such goods.

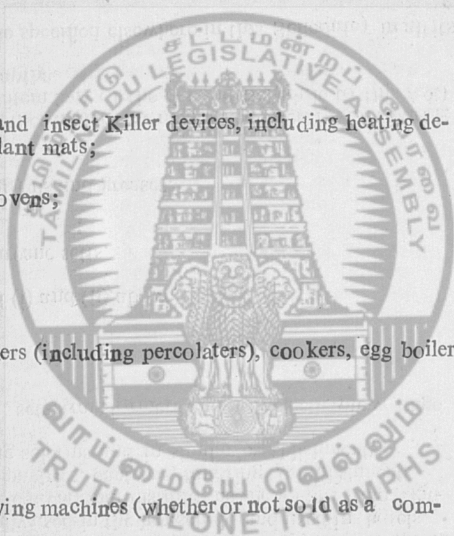
20. Electrical appliances (Domestic and commercial) namely,

- (i) Coffee roasting appliances;
- (ii) Cooking ranges;
- (iii) Cream whippers, curd makers and egg beaters;
- (iv) Floor polishers;
- (v) Frying pans, sauce pans, kettles and toasters;
- (vi) Geysers, water heaters, boilers and immersion heaters.
- (vii) Grinders (other than wet grain grinders specified elsewhere in this Schedule) mixtures and blenders;
- (viii) Hair driers, hair curlers, permanent waving apparatus and curling tong beaters;
- (ix) Hot plates, grillers, boiling plates, plate warmers, food warming trays, food warming trailies and hot food cabinets;

Do.

12

- (x) Ice-cream churners;
- (xi) Irons;
- (xii) Juice extractors
- (xiii) Massage apparatus;
- (xiv) Mosquito destroyers and insect Killer devices, including heating devices used with insect repellent mats;
- (xv) Ovens and microwave ovens;
- (xvi) Room heaters;
- (xvii) Shavers, sharpeners;
- (xviii) Steamers, coffee makers (including percolators), cookers, egg boilers;
- (xix) Vacuum cleaners;
- (xx) Vending machines;
- (xxi) Washing machines, drying machines (whether or not sold as a composite unit);
- (xxii) parts and accessories of all goods mentioned in sub-items (i) to (xxi) above.



Explanation I. All the above goods notwithstanding that they contain electronic circuits, switchings or control device systems, shall deemed to be electrical appliances (domestic and commercial).

Explanation II: "Domestic and Commercial electrical appliances" means electrical appliances, normally used in the household and used in hotels, restaurants, hostles, offices, educational institutions, hospitals, train kitchens, air crafts, or ships, pantries, canteens, tailoring establishments, laundry shops, hair dressing saloons and in similar establishments.

21. (i) Generators, generating sets, transformers and non-electronic voltage stabilisers.	At the point of first sale in the State.	12
(ii) Transformers;		
(iii) Parts and assessories of (i) and (ii) above.		
22. Sugarcane excluding sugarcane setts.	At the point of last purchase in the State.	12
23. Lubricating oils, quenching oils and greases.	At the point of first sale in the state.	12
24. Mineral oils of all kinds (other than those mentioned in entry 23 of Part E of this Schedule and under item 3-A of the Second Schedule to this Act) including furnace oil and Naptha.	Do.	12
25. (i) Gases (other than those specified elsewhere in this Schedule) in all its forms.	Do.	12
(ii) Purified and processed gases in all its forms.	Do.	12

PART-F.

1. (i) Scents and perfumes in any form excluding soap and agerbathis but At the point of first sale in 16 including aragaja, javvadu and punugu. the State.

(ii) Hair oils, hair creams, hair dyes, hair darkeners, hairtonics, brillian-
tines, pomades and vaselines; (iii) lipsticks, lipsalve, nail polishes, nail var-
nishes, nail brushes, beauty boxes, face powders, toilet powders, baby
powders, talcum powders, powder compacts, powder pads and puffs, toilet
sets made of all materials (with or without contents) toilet
sponges, scent spray, depilatories, blemish removers, eye liners all
sorts, eye shadow, eye brow pencils, eye-lash brushes, eau de cologne, solid
colognes, lavender water, snows, face creams, all purpose creams, cold
creams, cleaning creams, make-up creams, beauty creams, beauty milk,
cleaning milk, Hair foods, skin tonics, complexion rouge, nail cutters,
sanitary towels and napkins, astringent lotions, pre-shave and after-shave
lotions and creams, moisturisers of all sorts and personal (body) deodorants.

Explanation : Any of the items listed above even if medicated or as
defined in Section 3 of the Drugs and Cosmetics Act, 1940 (Central Act
XXII of 1940) of manufactured on the licence issued under the Drugs
and Cosmetics Act 1940 Central Act, will fall under this entry.

- | | | |
|--|-----|----|
| 2. Airpurifiers, cupboard freshners and deodorizers, whether odourless or
with odour. | Do. | 16 |
| 3. Linclem | Do. | 16 |
| 4. Marble, that is to say - | | |

(i) Marble boulders or lumps;	At the point of first sale in the State.	16
(ii) Marble slabs;	Do.	
(iii) Marble chips;	Do.	
(iv) Marble dusts;	Do.	
(v) Marble floor tiles and wall tiles;	Do.	
(vi) Other articles made of marbles	Do.	
5. Floor coverings that is to say carpets, carpeting and rugs, whether tufted, piled or otherwise whether made from cotton, silk, synthetic or other fibres, whether machine made, handmade or made or handlooms but excluding handmade or handloom made woven duries and jamakkalams and also excluding handmade or handwoven coir matting.	Do.	16
6. (i) Mosaic tiles and chips	Do.	16
(ii) Ceramic tiles, glazed floor, roofing and wall tiles.		
7. P.V.C. (Vinyl) asbestos floor tiles, wall tiles and flexible flooring materials.	Do.	16
8. Lifts and hoists operated by electricity or hydraulic power, parts and accessories thereof.	Do.	16
9. Strong room or Vault doors and ventilators, armoured or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffers, safe deposits lockers, locker cabinets, parts and accessories of all such goods made of iron and steel or other base metals.	Do.	16

	At the point of first sale in the state	1c
10. Typewriters excluding electronic typewriters, parts and accessories thereof, type-writers ribbon used therewith, whether or not on spools and correction fluids.		
11. Teleprinters other than electronic teleprinters, parts and accessories thereof and ribbons used therewith.	Do.	16
12. Tabulating, calculating machines excluding electronic tabulating, calculating machines, parts and accessories thereof, ribbons used therewith.	Do.	16
13. Duplicating machines, reprographic copiers including roneo machines other than electronic duplicating machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith.	Do.	16
14. Binoculars, monoculars, opera glasses, other optical telescope, astronomical instruments, microscopes, binocular microscopes, magnifying glasses, diffraction apparatus and mountings therefor including theodolite, survey instruments and optical lenses, parts and accessories thereof,	Do.	16
15. Electric storage batteries parts and accessories thereof including containers, covers and plates.	Do.	16
16. (i) Air-conditioning plants, air-conditioners and other air-conditioning appliances, air-coolers, room coolers, including all cooling appliances, apparatus and instruments, parts and accessories thereof.	Do.	16
(ii) Refrigeration plants, and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee coolers, walk-in coolers.		

1993 மார்ச் 12]

இணைப்புகள்

(iii) cold storage equipments, parts and accessories thereof including refrigeration materials like polytyrene and polyurethane foam materials used in refrigerators and cold storage equipments.	
17. Arms of all kinds including rifles, revolvers, pistols, parts and accessories thereof and bayonets, truncheons and ammunition used therewith.	Do
(ii) Hand grenades	16
(iii) Air guns, air rifles, parts and accessories thereof and pallets used therewith.	
18. (i) Cigar and cigarette cases, holders, tobacco pipes, cigarette filters and hookah	At the point of first sale in the State
(ii) Lighters of all kinds including spark lighters.	16
19. High speed diesel oil	-Do- 16
20. Light diesel oil.	-Do- 16
21. Spark plug and parts thereof.	-Do- 16

PART -G

1. Petrol	At the point of first sale in the State	20
2. Aviation Gasoline	-Do-	23
3. Aviation turbine fuel including jet fuel.		20

PART -H

1. Molasses	At the point of first sale in the State	25
-------------	---	----

1993 மார்ச் 12]

25

-Do-

2. All kinds of alcoholic liquors for human consumption which are purchased/procured/brought from outside State of Tamil Nadu other than foreign liquors falling under Part-I entry 1, today and arrack

PART-I

50'

At the point of first sale in the State.

1. All kinds of foreign liquors, that is to say, wines spirits and beer imported into India from foreign countries and dealt with under the Indian Tariff Act 1934 (Central Act XXII of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.

(Sixth Schedule)

In exercise of the powers conferred by sub-section (1) of section 59 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act of 1959), the Governor of Tamil Nadu hereby makes the following amendment to the Sixth Schedule to the said Act.

3. The amendment hereby made shall amendment come into force on and from the 12th day of March 1993 in the said Schedule, for the item and the entries in columns (1) to (4) the following items and entries shall be substituted, namely:-

25

At the first point of sale and the second point of sale in the State.

1. All kinds of alcoholic liquors for human consumption other than (i) foreign liquors falling under Part I Entry 1 of the First Schedule, (ii) today, (iii) arrack and (iv) all kinds of alcoholic liquors for human consumption falling under Part II Entry of the First Schedule

8

-Do-

2. Aerated waters, bottled or packed soft drinks, whether or not flavoured or sweetened and whether or not containing vegetable or fruit juices or fruit pulp, sold under brand name, whether such brands are registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not

13

-Do-

3. All kinds of ice cream including ice candy, ice cake, ice jelly, fruity kulfi and frozen confectionery, sold under a brand name, whether such brands are registered under the Trade and Merchandise Act, 1958 (Central Act 43 of 1958) or not

16

-Do-

4. All kinds of shampoos including herbal and medicinal preparations, sold in bottles; containers, sachets and in any other forms.

